



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Macomb Park District**

Unit Code: **062/020/12** County: **MCDONOUGH**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$3,038,900**

Equalized Assessed Valuation: **\$180,665,374**

Population: **20,000**

Employees:

 Full Time: **12**

 Part Time: **80**

 Salaries Paid: **\$663,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$524,713	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$26	\$100	\$64
Revenue Collected During FY 12:	\$932,786	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,002,132	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$47	\$240	\$156
Per Capita Expenditures:	\$50	\$227	\$142
Revenues over (under) Expenditures:	-\$69,346	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	45.44%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$455,367	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$23	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$532,855	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$455,367	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,510,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$76	\$332	\$225
General Obligation Debt over EAV:	0.84%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,809,968	\$9,384,093	\$5,431,791
Per Capita Debt:	\$257	\$332	\$225
General Obligation Debt over EAV:	0.65%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$85,751	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$12	\$48	\$
Revenue Collected During FY 12:	\$219,953	\$679,651	\$
Expenditures During FY 12:	\$216,345	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$31	\$23	\$
Operating Income (loss):	\$3,608	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	41.30%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$89,359	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$13	\$47	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,091,517	\$9,384,093	\$5,431,791
Per Capita Debt:	\$274	\$332	\$225
General Obligation Debt over EAV:	0.12%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$128,066	\$679,651	\$
Expenditures During FY 12:	\$158,422	\$724,082	\$
Per Capita Revenue:	\$17	\$21	\$
Per Capita Expenditures:	\$21	\$23	\$
Operating Income (loss):	-\$30,356	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,000	\$235,642	\$
Per Capita Debt:	\$29	\$52	\$
General Obligation Debt over EAV:	0.17%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$393.152	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$23	\$4	\$
Revenue Collected During FY 12:	\$95.102	\$15,864	\$
Expenditures During FY 12:	\$171.018	\$16,569	\$
Per Capita Revenue:	\$6	\$2	\$
Per Capita Expenditures:	\$10	\$2	\$
Operating Income (loss):	-\$75.916	-\$706	\$
Ratio of Retained Earnings to Expenditures:	201.48%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$344.563	\$31,535	\$
Per Capita Ending Retained Earnings:	\$20	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marrowbone Twp Park District**

Unit Code: **070/010/12** County: **MOULTRIE**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$123,900**

Equalized Assessed Valuation: **\$20,141,796**

Population: **1,250**

Employees:

 Full Time:

 Part Time: **5**

 Salaries Paid: **\$18,476**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$44,059	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$55,472	\$233,262	\$128,933
Expenditures During FY 12:	\$57,689	\$250,261	\$124,837
Per Capita Revenue:	\$44	\$65	\$41
Per Capita Expenditures:	\$46	\$71	\$43
Revenues over (under) Expenditures:	-\$2,217	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	72.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$41,842	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$33	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$41,842	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Number Submitted = 1
Mason City Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$64,553	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$22	\$51	\$24
Revenue Collected During FY 12:	\$117,876	\$233,262	\$128,933
Expenditures During FY 12:	\$123,695	\$250,261	\$124,837
Per Capita Revenue:	\$41	\$65	\$41
Per Capita Expenditures:	\$43	\$71	\$43
Revenues over (under) Expenditures:	-\$5,819	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	47.48%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$58,734	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$20	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$64,553	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mattoon Park District**

Unit Code: **015/030/12** County: **COLES**

Fiscal Year End: **3/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$563,418**

Equalized Assessed Valuation: **\$155,418,550**

Population: **15,817**

Employees:

 Full Time: **1**

 Part Time: **49**

 Salaries Paid: **\$146,066**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$288,670	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$18	\$51	\$24
Revenue Collected During FY 12:	\$412,775	\$233,262	\$128,933
Expenditures During FY 12:	\$459,091	\$250,261	\$124,837
Per Capita Revenue:	\$26	\$65	\$41
Per Capita Expenditures:	\$29	\$71	\$43
Revenues over (under) Expenditures:	-\$46,316	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	56.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$259,531	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$16	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$85,709	\$48,374	\$
Total Unrestricted Net Assets:	\$192,007	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$101,000	\$235,642	\$
Per Capita Debt:	\$6	\$52	\$
General Obligation Debt over EAV:	0.06%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,329,522	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$55	\$51	\$24
Revenue Collected During FY 12:	\$480,553	\$233,262	\$128,933
Expenditures During FY 12:	\$451,679	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$19	\$71	\$43
Revenues over (under) Expenditures:	\$28,874	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	300.74%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$1,358,396	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$56	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$1,358,394	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$54,619	\$235,642	\$
Per Capita Debt:	\$2	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$49,722	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$166	\$51	\$24
Revenue Collected During FY 12:	\$398,581	\$233,262	\$128,933
Expenditures During FY 12:	\$398,227	\$250,261	\$124,837
Per Capita Revenue:	\$1,329	\$65	\$41
Per Capita Expenditures:	\$1,327	\$71	\$43
Revenues over (under) Expenditures:	\$354	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	12.57%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$50,076	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$167	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$28,775	\$48,374	\$
Total Unrestricted Net Assets:	\$65,997	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$560,000	\$235,642	\$
Per Capita Debt:	\$1,867	\$52	\$
General Obligation Debt over EAV:	0.56%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Medinah Park District**

Unit Code: **022/150/12** County: **DUPAGE**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,186,402**

Equalized Assessed Valuation: **\$363,989,362**

Population: **9,700**

Employees:

 Full Time: **6**

 Part Time: **39**

 Salaries Paid: **\$540,351**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$604,879	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$62	\$100	\$64
Revenue Collected During FY 12:	\$1,493,288	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$1,455,603	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$154	\$240	\$156
Per Capita Expenditures:	\$150	\$227	\$142
Revenues over (under) Expenditures:	\$37,685	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	44.14%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$642,564	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$66	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$148,130	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$494,433	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$505,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$52	\$332	\$225
General Obligation Debt over EAV:	0.14%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Memorial Park District**

Unit Code: **095/010/12** County: **WASHINGTON**

Fiscal Year End: **5/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$740,303**

Equalized Assessed Valuation: **\$84,741,798**

Population: **5,000**

Employees:

 Full Time:

 Part Time: **31**

 Salaries Paid: **\$67,539**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$480,601	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$96	\$51	\$24
Revenue Collected During FY 12:	\$250,787	\$233,262	\$128,933
Expenditures During FY 12:	\$237,582	\$250,261	\$124,837
Per Capita Revenue:	\$50	\$65	\$41
Per Capita Expenditures:	\$48	\$71	\$43
Revenues over (under) Expenditures:	\$13,205	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	207.85%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$493,806	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$99	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$493,806	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,113,039	\$9,384,093	\$5,431,791
Per Capita Debt:	\$103	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$126,491	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$35	\$51	\$24
Revenue Collected During FY 12:	\$195,205	\$233,262	\$128,933
Expenditures During FY 12:	\$206,757	\$250,261	\$124,837
Per Capita Revenue:	\$54	\$65	\$41
Per Capita Expenditures:	\$57	\$71	\$43
Revenues over (under) Expenditures:	-\$11,552	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	64.22%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$132,784	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$37	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$9,017	\$5,774	\$
Total Unreserved Funds:	\$123,767	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$50,000	\$235,642	\$
Per Capita Debt:	\$14	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$807,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$58	\$332	\$225
General Obligation Debt over EAV:	0.30%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milford Township Park District**

Unit Code: **038/020/12** County: **Iroquois**

Fiscal Year End: **8/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,105**

Equalized Assessed Valuation: **\$16,137,436**

Population: **1,306**

Employees:

 Full Time:

 Part Time: **14**

 Salaries Paid: **\$17,636**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$12,111	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$58,448	\$233,262	\$128,933
Expenditures During FY 12:	\$54,630	\$250,261	\$124,837
Per Capita Revenue:	\$45	\$65	\$41
Per Capita Expenditures:	\$42	\$71	\$43
Revenues over (under) Expenditures:	\$3,818	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	29.16%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$15,929	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$12	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$12,111	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$35,000	\$235,642	\$
Per Capita Debt:	\$27	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Milledgeville Park District**

Unit Code: **008/010/12** County: **CARROLL**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$216,000**

Equalized Assessed Valuation: **\$32,369,844**

Population: **1,098**

Employees:

 Full Time: **1**

 Part Time: **11**

 Salaries Paid: **\$57,342**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$89,958	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$82	\$51	\$24
Revenue Collected During FY 12:	\$143,095	\$233,262	\$128,933
Expenditures During FY 12:	\$127,225	\$250,261	\$124,837
Per Capita Revenue:	\$130	\$65	\$41
Per Capita Expenditures:	\$116	\$71	\$43
Revenues over (under) Expenditures:	\$15,870	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	60.35%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$76,782	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$70	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$51,310	\$48,374	\$
Total Unrestricted Net Assets:	-\$37,454	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,105,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$187	\$332	\$225
General Obligation Debt over EAV:	0.27%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$5,410,226	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$246	\$48	\$
Revenue Collected During FY 12:	\$838,393	\$679,651	\$
Expenditures During FY 12:	\$952,982	\$724,082	\$
Per Capita Revenue:	\$38	\$21	\$
Per Capita Expenditures:	\$43	\$23	\$
Operating Income (loss):	-\$114,589	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	543.48%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,179,226	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$235	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Momence Park District**

Unit Code: **046/030/12** County: **KANKAKEE**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,107**

Equalized Assessed Valuation: **\$70,867,540**

Population: **3,300**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$54,332**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$56,485	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$17	\$51	\$24
Revenue Collected During FY 12:	\$129,664	\$233,262	\$128,933
Expenditures During FY 12:	\$130,558	\$250,261	\$124,837
Per Capita Revenue:	\$39	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	-\$894	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	42.58%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$55,591	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$17	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$31,088	\$48,374	\$
Total Unrestricted Net Assets:	\$37,572	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$107,000	\$235,642	\$
Per Capita Debt:	\$32	\$52	\$
General Obligation Debt over EAV:	0.15%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monmouth Park District**

Unit Code: **094/010/12** County: **WARREN**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$929,625**

Equalized Assessed Valuation: **\$62,771,728**

Population: **10,799**

Employees:

 Full Time: **7**

 Part Time: **44**

 Salaries Paid: **\$335,437**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$532,629	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$49	\$51	\$24
Revenue Collected During FY 12:	\$348,561	\$233,262	\$128,933
Expenditures During FY 12:	\$331,041	\$250,261	\$124,837
Per Capita Revenue:	\$32	\$65	\$41
Per Capita Expenditures:	\$31	\$71	\$43
Revenues over (under) Expenditures:	\$17,520	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	163.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$540,149	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$50	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$767,249	\$48,374	\$
Total Unrestricted Net Assets:	\$23,175	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$219,657	\$235,642	\$
Per Capita Debt:	\$20	\$52	\$
General Obligation Debt over EAV:	0.28%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$444,605	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$41	\$4	\$
Revenue Collected During FY 12:	\$410,795	\$15,864	\$
Expenditures During FY 12:	\$440,089	\$16,569	\$
Per Capita Revenue:	\$38	\$2	\$
Per Capita Expenditures:	\$41	\$2	\$
Operating Income (loss):	-\$29,294	-\$706	\$
Ratio of Retained Earnings to Expenditures:	96.64%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$425,311	\$31,535	\$
Per Capita Ending Retained Earnings:	\$39	\$4	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$4,305,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$287	\$332	\$225
General Obligation Debt over EAV:	0.83%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,500,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$67	\$332	\$225
General Obligation Debt over EAV:	0.16%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$88,086	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$44	\$51	\$24
Revenue Collected During FY 12:	\$30,376	\$233,262	\$128,933
Expenditures During FY 12:	\$36,393	\$250,261	\$124,837
Per Capita Revenue:	\$15	\$65	\$41
Per Capita Expenditures:	\$18	\$71	\$43
Revenues over (under) Expenditures:	-\$6,017	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	225.51%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$82,069	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$41	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$18,841,193	\$9,384,093	\$5,431,791
Per Capita Debt:	\$355	\$332	\$225
General Obligation Debt over EAV:	0.80%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Pulaski Park District**

Unit Code: **054/030/12** County: **LOGAN**

Fiscal Year End: **10/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,413**

Equalized Assessed Valuation: **\$32,073,902**

Population: **1,566**

Employees:

 Full Time: **1**

 Part Time: **16**

 Salaries Paid: **\$28,444**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$23,759	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$15	\$51	\$24
Revenue Collected During FY 12:	\$89,997	\$233,262	\$128,933
Expenditures During FY 12:	\$90,217	\$250,261	\$124,837
Per Capita Revenue:	\$57	\$65	\$41
Per Capita Expenditures:	\$58	\$71	\$43
Revenues over (under) Expenditures:	-\$220	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	26.09%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$23,539	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$15	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$23,538	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$60,000	\$235,642	\$
Per Capita Debt:	\$38	\$52	\$
General Obligation Debt over EAV:	0.19%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Sterling Park District**

Unit Code: **005/010/12** County: **BROWN**

Fiscal Year End: **4/30/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$114,143**

Equalized Assessed Valuation: **\$27,320,493**

Population: **2,000**

Employees:

 Full Time:

 Part Time: **18**

 Salaries Paid: **\$26,028**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$20,329	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$10	\$51	\$24
Revenue Collected During FY 12:	\$55,448	\$233,262	\$128,933
Expenditures During FY 12:	\$40,482	\$250,261	\$124,837
Per Capita Revenue:	\$28	\$65	\$41
Per Capita Expenditures:	\$20	\$71	\$43
Revenues over (under) Expenditures:	\$14,966	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	55.07%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$22,295	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$11	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$22,295	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,568	\$235,642	\$
Per Capita Debt:	\$1	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$40,112	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$20	\$4	\$
Revenue Collected During FY 12:	\$20,430	\$15,864	\$
Expenditures During FY 12:	\$46,551	\$16,569	\$
Per Capita Revenue:	\$10	\$2	\$
Per Capita Expenditures:	\$23	\$2	\$
Operating Income (loss):	-\$26,121	-\$706	\$
Ratio of Retained Earnings to Expenditures:	57.98%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$26,991	\$31,535	\$
Per Capita Ending Retained Earnings:	\$13	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,161,161	\$9,384,093	\$5,431,791
Per Capita Debt:	\$69	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murphysboro Park District**

Unit Code: **039/030/12** County: **JACKSON**

Fiscal Year End: **3/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$629,448**

Equalized Assessed Valuation: **\$68,036,039**

Population: **7,990**

Employees:

 Full Time: **2**

 Part Time: **3**

 Salaries Paid: **\$68,509**

Blended Component Units

Number Submitted = 1

Murphysboro Park District

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$791,594	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$99	\$51	\$24
Revenue Collected During FY 12:	\$280,072	\$233,262	\$128,933
Expenditures During FY 12:	\$314,724	\$250,261	\$124,837
Per Capita Revenue:	\$35	\$65	\$41
Per Capita Expenditures:	\$39	\$71	\$43
Revenues over (under) Expenditures:	-\$34,652	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	288.17%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$906,942	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$114	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$27,254	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$150,000	\$235,642	\$
Per Capita Debt:	\$19	\$52	\$
General Obligation Debt over EAV:	0.22%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Naperville Park District**

Unit Code: **022/160/12** County: **DUPAGE**

Fiscal Year End: **12/31/2012**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$37,804,864**

Equalized Assessed Valuation: **\$19,972,340,835**

Population: **141,853**

Employees:

 Full Time: **88**

 Part Time: **875**

 Salaries Paid: **\$8,860,468**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$32,869,460	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$232	\$100	\$64
Revenue Collected During FY 12:	\$25,646,261	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$24,641,708	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$181	\$240	\$156
Per Capita Expenditures:	\$174	\$227	\$142
Revenues over (under) Expenditures:	\$1,004,553	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	137.83%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$33,964,487	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$239	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,300,643	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$30,137,344	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$35,090,432	\$9,384,093	\$5,431,791
Per Capita Debt:	\$247	\$332	\$225
General Obligation Debt over EAV:	0.10%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,907,171	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$35	\$48	\$
Revenue Collected During FY 12:	\$3,929,678	\$679,651	\$
Expenditures During FY 12:	\$3,477,973	\$724,082	\$
Per Capita Revenue:	\$28	\$21	\$
Per Capita Expenditures:	\$25	\$23	\$
Operating Income (loss):	\$451,705	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	153.41%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$5,335,564	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$38	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$25,994	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$24	\$51	\$24
Revenue Collected During FY 12:	\$23,192	\$233,262	\$128,933
Expenditures During FY 12:	\$23,963	\$250,261	\$124,837
Per Capita Revenue:	\$22	\$65	\$41
Per Capita Expenditures:	\$22	\$71	\$43
Revenues over (under) Expenditures:	-\$771	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	209.59%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$50,223	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$47	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$995	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$69,559	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$34	\$51	\$24
Revenue Collected During FY 12:	\$41,819	\$233,262	\$128,933
Expenditures During FY 12:	\$72,499	\$250,261	\$124,837
Per Capita Revenue:	\$20	\$65	\$41
Per Capita Expenditures:	\$35	\$71	\$43
Revenues over (under) Expenditures:	-\$30,680	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	53.63%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$38,879	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$19	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	New Lenox Community Park District	
Unit Code:	099/070/12	County: WILL
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$11,823,389	
Equalized Assessed Valuation:	\$1,240,873,188	
Population:	57,000	
Employees:		
	Full Time:	37
	Part Time:	418
	Salaries Paid:	\$1,939,271

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$788,012	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$14	\$100	\$64
Revenue Collected During FY 12:	\$3,712,911	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$3,713,527	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$65	\$240	\$156
Per Capita Expenditures:	\$65	\$227	\$142
Revenues over (under) Expenditures:	-\$616	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	21.98%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$816,296	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$14	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$810,011	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,346,835	\$9,384,093	\$5,431,791
Per Capita Debt:	\$41	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2,033,926	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$36	\$48	\$
Revenue Collected During FY 12:	\$1,775,571	\$679,651	\$
Expenditures During FY 12:	\$1,927,405	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$34	\$23	\$
Operating Income (loss):	-\$151,834	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	96.09%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$1,852,092	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$32	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Niles Park District		
Unit Code:	016/480/12	County:	COOK
Fiscal Year End:	12/31/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$13,731,355		
Equalized Assessed Valuation:	\$1,155,685,359		
Population:	29,803		
Employees:			
	Full Time:	34	
	Part Time:	303	
	Salaries Paid:	\$2,910,673	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$7,587,939	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$255	\$100	\$64
Revenue Collected During FY 12:	\$6,576,685	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$5,293,919	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$221	\$240	\$156
Per Capita Expenditures:	\$178	\$227	\$142
Revenues over (under) Expenditures:	\$1,282,766	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	165.20%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$8,745,705	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$293	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,690,250	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$11,404,590	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$14,817,234	\$9,384,093	\$5,431,791
Per Capita Debt:	\$497	\$332	\$225
General Obligation Debt over EAV:	1.28%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$8,014,253	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$269	\$48	\$
Revenue Collected During FY 12:	\$2,173,998	\$679,651	\$
Expenditures During FY 12:	\$1,782,085	\$724,082	\$
Per Capita Revenue:	\$73	\$21	\$
Per Capita Expenditures:	\$60	\$23	\$
Operating Income (loss):	\$391,913	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	474.13%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$8,449,335	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$284	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,287,270	\$9,384,093	\$5,431,791
Per Capita Debt:	\$83	\$332	\$225
General Obligation Debt over EAV:	0.03%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$293.356	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$19	\$48	\$
Revenue Collected During FY 12:	\$1,015.547	\$679,651	\$
Expenditures During FY 12:	\$853.098	\$724,082	\$
Per Capita Revenue:	\$66	\$21	\$
Per Capita Expenditures:	\$55	\$23	\$
Operating Income (loss):	\$162.449	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	44.99%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$383.805	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$25	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$540,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$27	\$332	\$225
General Obligation Debt over EAV:	0.20%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$2.956	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$149.474	\$679,651	\$
Expenditures During FY 12:	\$144.205	\$724,082	\$
Per Capita Revenue:	\$7	\$21	\$
Per Capita Expenditures:	\$7	\$23	\$
Operating Income (loss):	\$5.269	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	-5.20%	70.92%	0.00%
Ending Retained Earnings for FY 12:	-\$7.496	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$15,384	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$3	\$51	\$24
Revenue Collected During FY 12:	\$35,015	\$233,262	\$128,933
Expenditures During FY 12:	\$41,469	\$250,261	\$124,837
Per Capita Revenue:	\$6	\$65	\$41
Per Capita Expenditures:	\$7	\$71	\$43
Revenues over (under) Expenditures:	-\$6,454	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	21.53%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$8,930	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$2	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$8,930	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:

Unit Code: County:

Fiscal Year End:

Accounting Method:

Appropriation or Budget:

Equalized Assessed Valuation:

Population:

Employees:

 Full Time:

 Part Time:

 Salaries Paid:

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$19,356	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$9	\$51	\$24
Revenue Collected During FY 12:	\$41,078	\$233,262	\$128,933
Expenditures During FY 12:	\$12,209	\$250,261	\$124,837
Per Capita Revenue:	\$19	\$65	\$41
Per Capita Expenditures:	\$6	\$71	\$43
Revenues over (under) Expenditures:	\$28,869	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	395.00%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$48,225	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$22	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Northbrook Park District	
Unit Code:	016/500/12	County: COOK
Fiscal Year End:	4/30/2012	
Accounting Method:	Modified Accrual	
Appropriation or Budget:	\$25,222,116	
Equalized Assessed Valuation:	\$3,004,657,723	
Population:	33,170	
Employees:		
	Full Time:	71
	Part Time:	468
	Salaries Paid:	\$6,996,960

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$13,403,722	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$404	\$100	\$64
Revenue Collected During FY 12:	\$17,088,137	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$19,700,943	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$515	\$240	\$156
Per Capita Expenditures:	\$594	\$227	\$142
Revenues over (under) Expenditures:	-\$2,612,806	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	54.77%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$10,790,916	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$325	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,168,514	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$9,577,538	\$3,484,768	\$1,662,073



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$11,235,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$339	\$332	\$225
General Obligation Debt over EAV:	0.37%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$715,110	\$9,384,093	\$5,431,791
Per Capita Debt:	\$130	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,830,854	\$9,384,093	\$5,431,791
Per Capita Debt:	\$357	\$332	\$225
General Obligation Debt over EAV:	0.17%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$887,149	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$112	\$48	\$
Revenue Collected During FY 12:	\$996,151	\$679,651	\$
Expenditures During FY 12:	\$911,714	\$724,082	\$
Per Capita Revenue:	\$126	\$21	\$
Per Capita Expenditures:	\$115	\$23	\$
Operating Income (loss):	\$84,437	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	106.57%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$971,586	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$122	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,940,785	\$9,384,093	\$5,431,791
Per Capita Debt:	\$69	\$332	\$225
General Obligation Debt over EAV:	0.18%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$3,880,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$68	\$332	\$225
General Obligation Debt over EAV:	0.05%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$15,077,023	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$266	\$48	\$
Revenue Collected During FY 12:	\$3,150,620	\$679,651	\$
Expenditures During FY 12:	\$3,016,392	\$724,082	\$
Per Capita Revenue:	\$56	\$21	\$
Per Capita Expenditures:	\$53	\$23	\$
Operating Income (loss):	\$134,228	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	504.25%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$15,210,290	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$268	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$19,610,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$378	\$332	\$225
General Obligation Debt over EAV:	0.00%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$720,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$302	\$332	\$225
General Obligation Debt over EAV:	0.24%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Octavia Park District**

Unit Code: **064/030/12** County: **MCLEAN**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash**

Appropriation or Budget: **\$100,100**

Equalized Assessed Valuation: **\$30,188,889**

Population: **1,100**

Employees:

 Full Time:

 Part Time: **9**

 Salaries Paid: **\$19,865**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$25,604	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$23	\$51	\$24
Revenue Collected During FY 12:	\$95,807	\$233,262	\$128,933
Expenditures During FY 12:	\$93,478	\$250,261	\$124,837
Per Capita Revenue:	\$87	\$65	\$41
Per Capita Expenditures:	\$85	\$71	\$43
Revenues over (under) Expenditures:	\$2,329	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	29.88%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$27,933	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$25	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$10,000	\$235,642	\$
Per Capita Debt:	\$9	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odell Park District**

Unit Code: **053/010/12** County: **LIVINGSTON**

Fiscal Year End: **12/31/2012**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$71,742**

Equalized Assessed Valuation: **\$43,374,691**

Population: **2,005**

Employees:

 Full Time:

 Part Time: **25**

 Salaries Paid: **\$38,810**

Blended Component Units

(This area is currently blank.)

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$163,801	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$82	\$51	\$24
Revenue Collected During FY 12:	\$92,649	\$233,262	\$128,933
Expenditures During FY 12:	\$80,896	\$250,261	\$124,837
Per Capita Revenue:	\$46	\$65	\$41
Per Capita Expenditures:	\$40	\$71	\$43
Revenues over (under) Expenditures:	\$11,753	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	217.01%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$175,554	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$88	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$202,377	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$	\$235,642	\$
Per Capita Debt:	\$	\$52	\$
General Obligation Debt over EAV:	0.00%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Less Than 850,000

Local Government Profile

Unit Name:	Olympia Fields Park District		
Unit Code:	016/550/12	County:	COOK
Fiscal Year End:	4/30/2012		
Accounting Method:	Modified Accrual		
Appropriation or Budget:	\$2,600,765		
Equalized Assessed Valuation:	\$214,824,345		
Population:	4,898		
Employees:			
	Full Time:	3	
	Part Time:	15	
	Salaries Paid:	\$368,188	

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$177,378	\$162,095	\$57,588
Per Capita Beginning Fund Balance:	\$36	\$51	\$24
Revenue Collected During FY 12:	\$772,578	\$233,262	\$128,933
Expenditures During FY 12:	\$914,192	\$250,261	\$124,837
Per Capita Revenue:	\$158	\$65	\$41
Per Capita Expenditures:	\$187	\$71	\$43
Revenues over (under) Expenditures:	-\$141,614	-\$16,999	\$2,384
Ratio of Fund Balance to Expenditures:	3.91%	101.95%	61.37%
Ending Fund Balance for FY 12:	\$35,764	\$164,563	\$65,817
Per Capita Ending Fund Balance:	\$7	\$51	\$25

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$5,774	\$
Total Unreserved Funds:	\$	\$47,325	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$48,374	\$
Total Unrestricted Net Assets:	\$1,393,169	\$130,544	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$2,059,010	\$235,642	\$
Per Capita Debt:	\$420	\$52	\$
General Obligation Debt over EAV:	0.89%	0.13%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$31,707	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$4	\$
Revenue Collected During FY 12:	\$	\$15,864	\$
Expenditures During FY 12:	\$	\$16,569	\$
Per Capita Revenue:	\$	\$2	\$
Per Capita Expenditures:	\$	\$2	\$
Operating Income (loss):	\$	-\$706	\$
Ratio of Retained Earnings to Expenditures:	0.00%	21.91%	0.00%
Ending Retained Earnings for FY 12:	\$	\$31,535	\$
Per Capita Ending Retained Earnings:	\$	\$4	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/PARK: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name:	Oregon Park District	
Unit Code:	071/020/12	County: OGLE
Fiscal Year End:	4/30/2012	
Accounting Method:	Cash With Assets	
Appropriation or Budget:	\$5,229,544	
Equalized Assessed Valuation:	\$618,164,304	
Population:	6,800	
Employees:		
	Full Time:	21
	Part Time:	104
	Salaries Paid:	\$1,430,772

Blended Component Units	

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 12:	\$1,058,691	\$2,853,713	\$1,417,198
Per Capita Beginning Fund Balance:	\$156	\$100	\$64
Revenue Collected During FY 12:	\$2,883,610	\$6,084,791	\$3,429,789
Expenditures During FY 12:	\$4,245,735	\$5,709,453	\$3,316,364
Per Capita Revenue:	\$424	\$240	\$156
Per Capita Expenditures:	\$624	\$227	\$142
Revenues over (under) Expenditures:	-\$1,362,125	\$375,338	\$198,165
Ratio of Fund Balance to Expenditures:	26.97%	53.37%	44.23%
Ending Fund Balance for FY 12:	\$1,145,204	\$2,997,806	\$1,470,518
Per Capita Ending Fund Balance:	\$168	\$107	\$69

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$23,184	\$
Total Unreserved Funds:	\$	\$16,009	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$775,293	\$1,252,337	\$683,285
Total Unrestricted Net Assets:	\$377,155	\$3,484,768	\$1,662,073



DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$1,334,150	\$9,384,093	\$5,431,791
Per Capita Debt:	\$196	\$332	\$225
General Obligation Debt over EAV:	0.21%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$	\$48	\$
Revenue Collected During FY 12:	\$	\$679,651	\$
Expenditures During FY 12:	\$	\$724,082	\$
Per Capita Revenue:	\$	\$21	\$
Per Capita Expenditures:	\$	\$23	\$
Operating Income (loss):	\$	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	0.00%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$	\$47	\$



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 12:	\$12,870,000	\$9,384,093	\$5,431,791
Per Capita Debt:	\$258	\$332	\$225
General Obligation Debt over EAV:	0.96%	0.62%	0.38%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 12:	\$4,243,487	\$1,686,698	\$
Per Capita Beginning Retained Earnings for FY 12:	\$85	\$48	\$
Revenue Collected During FY 12:	\$1,544,617	\$679,651	\$
Expenditures During FY 12:	\$1,595,971	\$724,082	\$
Per Capita Revenue:	\$31	\$21	\$
Per Capita Expenditures:	\$32	\$23	\$
Operating Income (loss):	-\$51,354	-\$44,430	\$
Ratio of Retained Earnings to Expenditures:	270.50%	70.92%	0.00%
Ending Retained Earnings for FY 12:	\$4,317,029	\$1,610,729	\$
Per Capita Ending Retained Earnings:	\$87	\$47	\$